

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

200 W. Washington, Suite 301
Indianapolis, IN 46204
(317) 233-0696
<http://www.in.gov/legislative>

FISCAL IMPACT STATEMENT

LS 6824

BILL NUMBER: SB 387

NOTE PREPARED: Feb 16, 2015

BILL AMENDED: Feb 16, 2015

SUBJECT: Reporting Requirements for PTABOAs.

FIRST AUTHOR: Sen. Hershman

FIRST SPONSOR:

BILL STATUS: 2nd Reading - 1st House

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: (Amended) *Appeal Rights:* This bill provides that, if a taxpayer's representative fails to appear at a scheduled hearing for review before a county property tax assessment board of appeals (PTABOA), then the taxpayer's representative waives the right to represent the taxpayer in any subsequent proceeding concerning the issues that were scheduled for review before the PTABOA.

Appeals Report: The bill also requires each PTABOA to submit an annual report of the notices for review filed with the PTABOA in the preceding year. The bill requires that the report must include the following:

- (1) The total number of notices for review filed with the PTABOA.
- (2) The number of notices for review that were resolved by a preliminary informal meeting.
- (3) The number of notices for review in which a hearing was conducted by the PTABOA.
- (4) The number of written decisions issued by the PTABOA.
- (5) The number of decisions pending with the PTABOA.
- (6) The number of reviews resolved through a preliminary meeting that were resolved in favor of the taxpayer, assessor, or some other manner.
- (7) The number of reviews resolved through a written decision by the PTABOA that were resolved in favor or a taxpayer, assessor, or some other manner.

The bill requires that the report must be submitted to the Department of Local Government Finance (DLGF), the Indiana Board of Tax Review (IBTR), and the Legislative Services Agency (LSA).

Effective Date: July 1, 2015.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: *Appeals Report:* The report must be filed in an electronic format by April 1 each year beginning with 2016. This bill would have minimal, if any, fiscal impact in each county as the boards should be able to compile these statistics from existing records.

Explanation of Local Revenues:

State Agencies Affected: Department of Local Government Finance; Indiana Board of Tax Review; Legislative Services Agency.

Local Agencies Affected: County property tax boards of review; county and township assessors.

Information Sources:

Fiscal Analyst: Bob Sigalow, 317-232-9859.